

BAKER & MCKENZIE
ATTORNEYS AT LAW

Baker & McKenzie LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201, USA

Tel: +1 214 978 3000
Fax: +1 214 978 3099
www.bakernet.com

STATEMENT

May 13, 2009

Mr. Ron Weaver, Chairman
Official Committee of Unsecured Creditors
of Superior Air Parts, Inc.
1365 Park Lane South
Jupiter, FL 33458

- to -

BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000005
Invoice Number: 23089471
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING FEBRUARY
28, 2009, AS FOLLOWS:

Re: Claims Analysis

TOTAL FEES	\$ 11,405.50
TOTAL AMOUNT DUE.....	\$ <u>11,405.50</u>

For your convenience, you may send a Wire Transfer in payment of statements to:

Baker & McKenzie LLP – Master Account
Wells Fargo Bank
1445 Ross Avenue, Suite 4400
Dallas, TX 75202
Account No. 4121374128
Routing No. 121000248

Special Instructions: Include Registration/Matter Number, Invoice Number, Attorney Name

RE: Invoice #: 23089471

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EXHIBIT
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28, 2009, AS FOLLOWS:

RE: Claims Analysis

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
01/30/09	Swick	Research case law regarding recharacterization of claims.	1.7
02/02/09	Schuler	Reviewed research memorandum on recharacterization and equitable subordination (0.2).	.2
02/02/09	Swick	Conduct research for and draft memorandum regarding recatheterization and equitable subordination.	1.0

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Page 2

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
02/03/09	Schuler	Reviewed claims register for all claims made to date (0.3).	.3
02/04/09	Schuler	Initial coordination of creditor notification regarding bar date (0.3); initial preparation of spreadsheet analyzing impact of certain events on creditor claims (0.4).	.7
02/05/09	Schuler	Review of Schedule F and coordination of creditor notices (0.4); initial preparation of spreadsheet analyzing various scenarios for creditor recovery (1.8).	2.2
02/06/09	Dixon	Continue to research contact information for creditor's holding unsecured non-priority claims listed on Schedule F.	3.4
02/07/09	Dixon	Continue to research contact information for creditor's holding unsecured non-priority claims listed on Schedule F.	2.0
02/09/09	Dixon	Continue to research contact information for creditor's holding unsecured non-priority claims listed on Schedule F; telephone call with Platinum Litigation Solutions regarding bankruptcy mailout for bar date; prepare recipient list for mailout.	3.9
02/09/09	Schuler	Assisted S. Dixon with creditor notices (0.2).	.2
02/10/09	Dixon	Continue to prepare recipient list for mailout.	.6
02/10/09	Schuler	Preparation of claims memorandum notice to be sent to creditors (0.4).	.4
02/11/09	Schuler	Initial research and review of case law discussing classification of certain types of creditor claims against the estate and whether they would qualify for administrative priority status (2.3).	2.3
02/12/09	Parham	E-mail German partner regarding Thielert(.3).	.3

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May 13, 2009
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Page 3

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
02/12/09	Schuler	Review claims register for total claims to date and reviewed recent claims filed in past few days (0.5).	.5
02/13/09	Dixon	Review invoices from Platinum Litigation Solutions.	.2
02/13/09	Schuler	Review of recent claims filed by creditors (0.3).	.3
02/13/09	Wheeler	Prepare change of address notice for creditor; contact court regarding updating Matrix with corrected address; file notice and update Matrix.	1.0
02/15/09	Schuler	Cursory review of claims filed by creditors in the past few days (0.3).	.3
02/16/09	Schuler	Reviewed e-mail from T. Greutzner regarding investigation (0.2); continued research and review of case law discussing treatment of certain claims (0.9); review information and case law for potential litigation (1.1).	2.2
02/17/09	Schuler	Review of newly filed claims in light of bar date (0.8); reviewed debtor's adversary complaint against Thielert AG and related proof of claim (0.4).	1.2
02/18/09	Schuler	Reviewed claims register and details of specific larger claims (1.1).	1.1
02/18/09	Swick	Research procedures for equitable subordination and recharacterization (1.0); draft memorandum on same (1.2).	2.2
02/19/09	Parham	Telephone conference with Schuler regarding same(.4); review memo regarding Thielert claims and e-mail regarding whether potential counterclaims would be compulsory(.3).	.7
02/19/09	Schuler	Finalized legal memoranda to Committee on potential claims against certain entities and related legal issues (0.5); attention to legal issues regarding insurance (0.4).	.9

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Page 4

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
02/19/09	Swick	Research issues regarding compulsory counterclaims and when tort claims arise for administrative claim purposes(1.9); meet with Elliot Schuler regarding same (.2).	2.1
02/20/09	Swick	Research issues regarding equitable subordination and draft memorandum on same.	3.4
02/23/09	Schuler	Reviewed chart prepared debtor analyzing claims filed against estate (0.3); reviewed emails with FAA regarding concerns with tagging requirements (0.2).	.5

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sandra L. Dixon	10.1	205.00	\$ 2,070.50
David W. Parham	1.0	555.00	555.00
Elliot D. Schuler	13.3	410.00	5,453.00
Randall A. Swick	10.4	305.00	3,172.00
Wendi J. Wheeler	1.0	155.00	155.00

Total: \$ 11,405.50

TOTAL AMOUNT DUE: \$ 11,405.50

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BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000005
Invoice Number: 23089495
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MARCH 31,
2009, AS FOLLOWS:

Re: Claims Analysis

TOTAL FEES	\$ 7,629.50
TOTAL AMOUNT DUE.....	<u>\$ 7,629.50</u>

For your convenience, you may send a Wire Transfer in payment of statements to:

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IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MARCH 31,
2009, AS FOLLOWS:

RE: Claims Analysis

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
03/12/09	Schuler	Reviewed debtor's updated claims analysis (0.2).	.2
03/16/09	Parham	Review claims analysis(.3).	.3
03/20/09	Schuler	Strategy session on claims made in pending adversary proceeding (0.2); strategy session on sales efforts (0.2); initial preparation of outline for potential claims against certain entities (0.6).	1.0

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May 14, 2009
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Page 2

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
03/23/09	Schuler	Continued preparation of outline for potential claims (0.4).	.4
03/24/09	Parham	Conference with Schuler regarding status of case, claim investigation	.4
03/24/09	Schuler	Research and review of case law on recharacterization and equitable subordination (0.8).	.8
03/25/09	Parham	Prepare for and participate in Committee conference call(1.5); meet with C Dedmon, S Thomas; T Archer, E Schuler regarding companies relationship with certain entities and history of same.(2.0).	3.5
03/25/09	Schuler	Continued review of case law on equitable subordination and sent e-mail to debtor's counsel regarding same (0.4); coordinated with S. Dixon in obtaining public filings made in Germany (0.3); review of publication, reports and news related to history of company and parent corporation (0.5);	1.2
03/25/09	Schuler	Preparation for meeting with C. Dedmon and T. Archer (0.7); meeting with C.Dedman and T. Archer (2.4).	3.1
03/25/09	Swick	Review equitable subordination research; send same to Elliot Schuler.	.3
03/26/09	Dixon	Research various public corporate filings in Germany.	3.3
03/26/09	Schuler	Continued review of documents on German entities and exchanged e-mails regarding same (0.4).	.4
03/27/09	Dixon	Research company information and equivalent filings for various entities; prepare binder regarding same.	2.1

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May 14, 2009
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Page 3

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
03/27/09	Schuler	Coordinated with S. Dixon in finalizing compilation numerous financial filings, reports and news related to certain entities (0.3); initial review of financial reports, filings, and related news from certain entities (0.9).	1.2
03/30/09	Schuler	Continued investigation of annual filings and news releases from certain entities (1.5).	1.5
03/31/09	Schuler	Reviewed updated claims analysis from debtor (0.2).	.2

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sandra L. Dixon	5.4	205.00	\$ 1,107.00
David W. Parham	4.2	555.00	2,331.00
Elliot D. Schuler	10.0	410.00	4,100.00
Randall A. Swick	.3	305.00	91.50
			<hr/>
	Total:	\$	7,629.50

TOTAL AMOUNT DUE: \$ 7,629.50

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BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000005
Invoice Number: 23089503
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING APRIL 30,
2009, AS FOLLOWS:

Re: Claims Analysis

TOTAL FEES	\$ 22,554.00
TOTAL AMOUNT DUE.....	<u>\$ 22,554.00</u>

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1445 Ross Avenue, Suite 4400
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RE: Invoice #: 23089503

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**BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000005
Invoice Number: 23089503
IRS#: 36-2137456**

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING APRIL 30,
2009, AS FOLLOWS:

RE: Claims Analysis

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/01/09	Schuler	Exchanged e-mails regarding potential claims against certain entities (0.3).	.3
04/02/09	Schuler	Initial preparation of memorandum on potential claims against certain entities (1.2).	1.2

Mr. Ron Weaver, Chairman
Client Number: 24227484
Invoice Number: 23089503

May 14, 2009
Matter Number: 000005
Page 2

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/03/09	Schuler	Telephone call with S. Thomas regarding claims against certain entities and review of financial information of such entities (0.2); continued preparation of memorandum on investigation of certain claims (3.1); reviewed recent article from related insolvency case regarding transfer of operations to new entity (0.2).	3.5
04/07/09	Schuler	Continued preparation of chronological timeline in connection with investigation of claims against certain entities (1.9).	1.9
04/13/09	Schuler	Continued investigation of claims for potential lawsuit and preparation of related outline;	3.4
04/14/09	Schuler	Continued investigation of potential lawsuit and preparation of outline for potential complaint (3.1).	3.1
04/15/09	Schuler	Preparation of potential complaint against certain identified entities (2.0); exchanged e-mails with potential witnesses related to same (0.2).	2.2
04/16/09	Schuler	Continued analysis of potential claims in preparation of complaint (0.6).	.6
04/17/09	Schuler	Reviewed facsimile from P. Eck with correspondence history relevant to potential litigation (0.5); telephone call with C. Dedmon regarding specific issues and dates of specific instances relevant to potential litigation (0.3); left voice message for T. Gingerich regarding outstanding inquiries (0.1); reviewed further information provided by C. Dedmon (0.2); continued preparation of complaint against certain entities (4.8).	5.9
04/17/09	Schuler	Continued preparation of complaint against certain entities (4.8).	4.8

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Page 3

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/19/09	Schuler	Continued preparation of proposed complaint against certain entities (1.6); reviewed stock price history (0.2);	1.8
04/20/09	Schuler	Reviewed motion for summary judgment in pending adversary commenced by Debtor (0.3); continued preparation of proposed complaint against certain entities (7.1).	7.4
04/21/09	Parham	Review and revision of TAG complaint and review of related documents(1.8); meet with S Thomas and E Schuler regarding same(1.3)	3.1
04/21/09	Schuler	Meeting with S. Thomas, and preparation for same, regarding claims against certain entities and related analysis (1.6); initial finalization of draft complaint against identified entities and spoke briefly with C. Dedmon regarding same (5.0).	6.6
04/22/09	Parham	Conference with Schuler regarding strategy, Thielert claims and things to be done(.7).	.7
04/22/09	Schuler	Research into pending adversary proceedings and related legal issues (2.1); coordinated with S. Dixon in obtaining case materials from similar matter (0.2); preparation of letter to counsel for TAE and TAG and forwarded copy of same with draft of complaint (0.9).	3.2
04/22/09	Swick	Meet with Dave Parham and Elliot Schuler regarding equitable subordination and res judicata (.4); conduct follow up research regarding same (1.1).	1.5
04/24/09	Dixon	Prepare research binders.	2.1
04/24/09	Schuler	Reviewed claim withdrawals by taxing authorities and spoke with attorney for same (0.2).	.2
04/24/09	Schuler	Reviewed response to summary judgment filed by TAG (0.2); attention to claims analysis (0.3).	.5

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Page 4

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/27/09	Schuler	Reviewed e-mails confirming continuance of summary judgment hearing in pending adversary proceeding (0.1).	.1
04/28/09	Schuler	Reviewed debtor's claims report with breakdown of potential and estimated claims (0.3).	.3
04/28/09	Schuler	Attention to issues related to Thielert AG (0.7).	.7

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sandra L. Dixon	2.1	205.00	\$ 430.50
David W. Parham	3.8	555.00	2,109.00
Elliot D. Schuler	47.7	410.00	19,557.00
Randall A. Swick	1.5	305.00	457.50
			<hr/>
	Total:	\$	22,554.00

TOTAL AMOUNT DUE: \$ 22,554.00

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May 15, 2009

**Mr. Ron Weaver, Chairman
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1365 Park Lane South
Jupiter, FL 33458**

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BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000005
Invoice Number: 23089601
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MAY 15,
2009, AS FOLLOWS:

Re: Claims Analysis

TOTAL FEES.....	\$ 2,844.00
TOTAL AMOUNT DUE.....	\$ <u>2,844.00</u>

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Invoice Number: 23089601
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MAY 15,
2009, AS FOLLOWS:

RE: Claims Analysis

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/05/09	Schuler	Attention to analysis of certain types of claims and values assigned to same by Debtor;	.9
05/06/09	Parham	Telephone conference with counsel for Thielert AG(.5).	.5
05/06/09	Schuler	Telephone call with S. Thomas regarding need for explanation to committee of liquidation analysis (0.2); telephone conference call with counsel for TAG (0.4);	.6

BAKER & MCKENZIE

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Invoice Number: 23089601

May 15, 2009
Matter Number: 000005
Page 2

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/12/09	Parham	Review law regarding equitable subordination and draft Thielert complaint (.5); telephone conference with counsel for Thielert AG regarding plan offer and division between Thielert and trade(.8).	1.3
05/13/09	Schuler	Preparation of motion to intervene, objection to motion for summary judgment, and revised plea in intervention for potential filing in adversary proceeding between debtor and Thielert AG (2.6); reviewed lift stay motion filed by additional personal injury claimant (0.2)	2.8
05/14/09	Schuler	Exchanged emails with Debtor's counsel inquiring into status of Thielert summary judgment hearing;	.2

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
David W. Parham	1.8	555.00	\$ 999.00
Elliot D. Schuler	4.5	410.00	1,845.00
			<hr/>
	Total:	\$	2,844.00

TOTAL AMOUNT DUE: \$ 2,844.00